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Dear Accounting Officer

ACCOUNTING OFFICER APPOINTMENTS

This letter informs departments and arm's length bodies of an update in the procedures for appointing new Accounting Officers.

Contact

Please address enquiries to TOAEnquiries@hmtreasury.gov.uk

Action

All Accounting Officers should be aware of the following guidance, and take the action set out below in advance of the appointment of any new Accounting Officer.

Context

As set out in Chapter 3 of [Managing Public Money \(MPM\)](#), each organisation in central government must have an Accounting Officer. The Accounting Officer in a public sector organisation is the person who Parliament calls to account for stewardship of its resources. The Treasury Officer of Accounts (TOA) team provides support to Accounting Officers in meeting their obligations.

It is therefore essential that Accounting Officers are promptly appointed, made aware of their responsibilities, and receive the correct support to enable them to fulfil their duties. To achieve this, the following procedures must be adopted.

In the case of appointment of Accounting Officers of Departments, Trading Funds or Non-Ministerial Departments, a completed letter of appointment should be sent directly to the TOA team via TOAEnquiries@hmtreasury.gov.uk for the signature of the Treasury Permanent Secretary. This should be done at least fourteen calendar days before the appointment of the Accounting Officer.

In the case of appointment of an Accounting Officer for an arm's length body, the private office (or equivalent) of the head of that arm's length body should supply a draft Accounting Officer appointment letter to the private office of the Principal Accounting Officer (PAO) of the sponsoring Department for the signature of the PAO. This should be done at least fourteen calendar days before the appointment of the Accounting Officer. The private office of the Principal Accounting Officer should then promptly notify the TOA team.

These actions will ensure that the register of Accounting Officers can be kept up to date and appropriate training can be arranged.

Template letters of appointment can be found on gov.uk.¹ The TOA team is happy to assist in the preparation of these letters.

If the timeframes above cannot be met, or in the event of a temporary gap between the standing down of an Accounting Officer and the appointment of a new Accounting Officer, the appropriate private office (or equivalent) should contact the TOA team to discuss the appropriate mechanism to ensure accountability arrangements are maintained.

If, as an Accounting Officer, you have not received a letter of appointment from either the Treasury's Permanent Secretary or your Principal Accounting Officer, please contact the TOA team immediately.

A handwritten signature in black ink, appearing to read 'D. S. Fe.' with a stylized flourish at the end.

David Fairbrother

Treasury Officer of Accounts

¹ <https://www.gov.uk/government/publications/accounting-officers-appointed-by-hm-treasury-july-2013>